Income Tax Appellate Tribunal

1746. SHRIMATI DILKUMARI BHANDARI: Will the Minister of LAW, JUSTICE AND COMPANY AFFAIRS be pleased to state:

(a) whether an Income Tax Appellate Tribunal has been constituted;

(b) if so, the areas of its functions;

(c) whether the Tribunal has set up its branches in the country; and

(d) if so, the locations thereof?

THE MINISTER OF LAW, JUSTICE AND COMPANY AFFAIRS (SHRI K. VIJAYA BHASKARA REDDY): (a) Yes, sir.

(b) The functions are enumerated in sections 253 to 256 of the Income Tax Act, 1961.

(c) Yes, sir.

(d) The Tribunal's Benches are located at Bombay, Calcutta, Delhi, Madras, Ahmedabad, Pune, Nagpur, Indore, Amritsar, Chandigarh, Jabalpur, Jaipur, Allahabad, Cuttack, Patna, Guwahati, Hydrabad, Banglore and Cochin.

Minimum Guarantee Price of Tobacco

1747. SHRI R. DHANUSKODI ATHITHAN: Will the Minister of COMMERCE be pleased to state:

(a) the minimum guarantee price of F.C.V. tobacco; and

(b) the steps being taken to ensure the implementation of its minimum guarantee price?

THE DEPUTY MINISTER IN THE MINISTRY OF COMMERCE (SHRI SALMAN KHURSHEED): (a) At the beginning of every season the traders guarantee to pay a certain minimum price to the tobacco growers for their tobacco which is called Minimum Guaranteed Price (MGP). The average MGP in Karnataka for 1991 was Rs. 19.50 per Kg. The MGP for the Andhara Pradesh auctions for 1992 has been fixed as follows:

Northern Light Soil	Rs. 21.50 per kg.
Southern Light Soil	Rs. 19.50 per kg.
Black Soil	Rs. 18.50 per kg.

(b) The MGP is only an understanding between the traders, growers and the Board. It is a voluntary scheme.

Irregularities in Disposal of Confiscated Luxury Goods

1748. SHRI DHARAM PAL SINGH MALIK: Will the Minister of FINANCE be pleased to state:

(a) whether irregularities in the valuation and disposal of the imported luxury goods confiscated by the Customs to be sold at market price by the Bombay Collectorate in 1986 have come to light;

(b) if so, the details thereof;

(c) whether any injury into the mater has been made by the Government;

(d) if so, the outcome thereof and the action taken against the persons found guilty; and

(e) the steps taken or proposed to be taken to streamline the procedure to ensure that such irregularities do not recur in future?